



REAL PROPERTY ASSESSMENT DIVISION
DEPARTMENT OF BUDGET AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU

TMK (PARCEL ID)				
ZONE	SEC	PLAT	PARCEL	CPR

CLAIM FOR ENTERPRISE ZONE REBATE
Sections 31-2.1 thru 31-2.5, ROH

1 PRINT OR TYPE APPLICANT'S NAME AND BUSINESS NAME (DBA) IF DIFFERENT			
2 SITE ADDRESS AND PROPERTY NAME			
NEW CONSTRUCTION START DATE	NEW CONSTRUCTION COMPLETION DATE	BUILDING PERMIT NUMBER	PERMIT AMOUNT
3 DESCRIBE CONSTRUCTION PERFORMED			
4 Is all of the land and/or building(s) used exclusively for the purpose claimed? No <input type="checkbox"/> Yes <input type="checkbox"/> If "No," explain and state the total area used for this purpose. (If more than one building, show plot plan on reverse side.) _____			
5 Are you exempt from paying general excise taxes for the application year? No <input type="checkbox"/> Yes <input type="checkbox"/> Attach proof of exemption (certification letter from State of Hawaii Department of Taxation).			
6 What are the approved activities for this property? _____ Attach DBEDT's certification. Are you in compliance with the activities for said business? No <input type="checkbox"/> Yes <input type="checkbox"/> For leased properties: Is the lease for a term of 7 years or more, provides that the lessee shall be responsible No <input type="checkbox"/> Yes <input type="checkbox"/> for all real property taxes, and is recorded at the Bureau of Conveyances?			
7 What tax year are you claiming a real property tax rebate for? _____ Tax Yr			
8 <u>CERTIFICATION</u> I (we) certify that the property is used for purposes in accordance with and as defined in ROH Section 31-2. I acknowledge responsibility for the payment of real property taxes. And I understand that I may be asked to submit proof that I paid the real property taxes. Any misstatement of facts will be grounds for disallowance and assessment.			
OWNER / OFFICER'S SIGNATURE		DATE	
TITLE		TELEPHONE NUMBER	
MAILING ADDRESS			

FOR OFFICIAL USE ONLY			
Received By: _____	Previous Bldg Value: _____	Building #: _____	
Date Received _____ (U.S. Postmark):	Yr 1 Bldg Exemp Am't: _____	Building #: _____	
For Tax Year: _____	Yr 2 Bldg Exemp Am't: _____	Building #: _____	

**THE REAL PROPERTY
ASSESSMENT DIVISION**

842 Bethel Street, Basement
Honolulu, Hawaii 96813

Phone: (808) 527-5511 (808) 527-5539
(808) 692-5541

www.co.honolulu.hi.us

ENTERPRISE ZONES

An **enterprise zone** is an area that meets eligibility requirements for economic distress and is nominated by the City and County of Honolulu and approved by the Governor whereby certain types of businesses are offered incentives for expansion in employment.

Qualified businesses, in general, are businesses that are engaged in wholesaling or distribution; manufacturing; agricultural or aquaculture production; ship or aircraft repair and maintenance; telecommunications switching and delivery; information technology design and production; medical research, clinical trials and telemedicine; for-profit training in international business management or environmental remediation; biotechnology research, development, production, or sales; repair or maintenance of assisted technology equipment; certain types of call centers; and wind energy producers. Qualified businesses must generate at least 50 percent of their annual gross receipts from activity within the zone.

The qualified business is the entity eligible for enterprise zone participation and the State and City incentives. City incentives include waiver of building and grading permit fees for a period of seven years and a **rebate of real property taxes on all new construction for a period not to exceed two years**.

Council has thus far determined of six enterprise zone areas throughout the island: a) Waialua and Haleiwa; b) Mililani Technology Park and Wahiawa; c) Waipahu, Pearl City, Waipio and Waiawa; and d) Barbers Point Naval Air Station, Campbell Industrial Park, Kapolei Business Park and Barbers Point Harbor; e) waterfront industrial area; and f) the Waianae Coast.

IMPORTANT NOTES: A claim for a real property tax rebate may be filed for excess taxes paid during a tax year at any time **during the succeeding tax year only**. The first claim for a rebate shall be made during the tax year when the rebate is first available to the qualified business.

The requirements **for leased properties** are: (1) a term of 7 years or more, (2) a provision that the lessee shall be responsible for all real property taxes, and (3) lease must be recorded at the bureau of conveyances or filed in the office of the assistant registrar of the land court.

INSTRUCTIONS

1. Complete the claim form and submit a photocopy of your proof of taxes paid and all other documents required from question 5 and 6 on front page.
2. If there is more than one business entity or building on this parcel, draw a plot plan showing the location of where the applicant's business is on the parcel.
3. **Deliver or mail** (*U.S. postmarked*) the claim form with supporting documentation, on or before June 30 of the tax year following the tax year for which you are claiming the rebate, to:

**Real Property Assessment Division
842 Bethel Street, Basement
Honolulu, Hawaii 96813
Telephone: (808) 527-5510 or 527-5539 Fax: (808) 527-5540**

For a receipted copy, submit with a self addressed stamped envelope.

4. Claim forms are also accepted at all Satellite City Halls. Claims submitted at Satellite City Halls need to be in duplicate. Additional claim forms are available at the Real Property Assessment Division, Satellite City Halls, and the City and County of Honolulu's website at <http://www.co.honolulu.hi.us>.

PLOT PLAN

Revised Ordinances of Honolulu

Sec. 31-2.1 Definitions.

As used in this article:

"Director" means the director of finance.

"Property owner" means the definition contained in Section 8-6.3, as modified as follows:

(1) "Property owner" includes a lessee holding real property, as defined in Section 8-1.2, for a stated term of seven years or more, provided the lease:

(A) Has been duly entered into and recorded in the bureau of conveyances or filed in the office of the assistant registrar of the land court, and

(B) Provides that the lessee shall pay all taxes levied on the property during the term of the lease.

(2) "Property owner" excludes a lessee under a government lease whose stated term is less than seven years.

"Tax year" means the definition contained in Section 8-6.2.

(Added by Ord. 94-38)

Sec. 31-2.2 Rebate established.

Where a property tax rebate has been authorized by council resolution pursuant to Section 31-1.2 or 31-1.3, upon proper application, any owner of a qualified business located within the enterprise zone delineated in the council resolution who owned the property utilized by that business on the date of the business's first certification by the state pursuant to HRS Chapter 209E shall be entitled to a rebate from the city as set forth in the resolution.

A claim for a real property tax rebate may be filed for excess taxes paid during a tax year at any time **during the succeeding tax year only**, except where the council has approved retroactive application of incentives as provided for in Section 31-1.4(d). **The first claim for a rebate shall be made during the tax year when the rebate is first available to the qualified business**; the claim for retroactive application of an incentive shall be made during the first tax year after council authorization of the retroactive application.

The rebate shall apply to real property which is held by the qualified business within the enterprise zone, as delineated in the council resolution, and which is utilized for the activities of the qualified business. (Added by Ord. 94-38; Am. Ord. 97-65)

Sec. 31-2.3 Administration.

(a) The director shall prescribe the appropriate form or forms for rebate claims. For each tax year in which a claim is filed, the director shall require proof of the applicant's certification by the department of business and economic development, that the qualified business is exempt from the payment of the general excise tax in that tax year, and shall require proof of the applicant's status as a property owner as of the date of said certification. The director shall request such proof as the director shall deem necessary to verify the applicant's qualification for the rebate, including but not limited to proof that the real property for which the claim for rebate of taxes is made is used for the activities of the qualified business, and that the applicant paid the taxes for which the claim for rebate is made.

(b) The applicant may refuse to provide any such proof requested by the director; provided that the director may deny the claim for rebate upon such refusal. Notwithstanding any other provision to the contrary, there shall be no appeal from the director's denial of the claim due to such refusal of the applicant.

(c) Where the applicant is qualified for rebate of only a portion of the taxes paid for a tax map key parcel, the sum rebated shall be the lesser of either:

(1) The excess taxes actually paid by the applicant, or

(2) An allocation made by the director of the excess taxes attributable to:

(A) The floor space of a building held and used by the applicant, including an allocation of the taxes for the land thereunder and the appurtenant premises, where only a portion of a building is held and used by the applicant, or

(B) The portion of the land held and used by the applicant, where only unimproved land is held and used by the applicant, or

(C) The entire structure and the land thereunder that is held and used by the applicant, where the entire structure is held and used by the applicant but only a portion of the land is held and used by the applicant.

(d) Upon review and verification of each claim, the director shall determine eligibility for rebate within 45 days of the director's receipt of a duly submitted claim. If an applicant is found ineligible, the director shall notify the applicant and the council within 45 days after the applicant has been found ineligible by the director. If an applicant's claim is approved, the rebate shall be made by warrant in the name of the applicant and shall be issued within 45 days after the applicant has been found eligible by the director. All warrants issued shall be subject to audit.

(Added by Ord. 94-38)

Sec. 31-2.4 Appeal.

(a) An applicant may appeal the director's denial of a claim to the council. The appeal shall be filed with the council within 30 days of the applicant's receipt of the notification of ineligibility from the director. The council shall establish the procedure for an appeal.

(b) This section shall not be construed as superior to Section 31-2.3(b). A claim denied under that subsection shall not be appealable under this section. (Added by Ord. 94-38)

Sec. 31-2.5 Rules.

In accordance with HRS Chapter 91, the director may adopt rules having the force and effect of law as deemed necessary to accomplish the purposes of this article. (Added by Ord. 94-38)